

1. The Court has diversity jurisdiction over this matter pursuant to 28 U.S.C. § 1332(a) because the matter in controversy exceeds the sum or value of \$75,000.00, exclusive of interest and costs, and is between parties that are citizens of different states.
2. The parties contractually agreed to personal jurisdiction and venue in this Court.
3. The Summons and Complaint were duly served on defendants WTL Financial, Inc. and Christopher Warren on December 1, 2007.

4. Both defendants have failed to answer the Complaint. Consequently, the Court finds that both defendants have defaulted and Plaintiffs are entitled to judgment in their favor pursuant to Federal Rule of Civil Procedure 55(b)(2).

5. Accordingly, pursuant to Federal Rule of Civil Procedure 55, defendants have admitted all well-plead facts alleged in the Complaint.

Judgment

6. Judgment is entered in favor of Plaintiffs against Defendant WTL Financial, Inc. ("WTL") on the First, Third, Fourth, Fifth, Sixth, Seventh, Eighth and Ninth Claims for Relief of their Complaint pursuant to Federal Rule of Civil Procedure 55(b)(2).

7. Judgment is entered in favor of Plaintiffs against Defendant Christopher Warren on the Second, Fifth, Sixth, Seventh, Eighth and Ninth Claims for Relief of their Complaint pursuant to Federal Rule of Civil Procedure 55(b)(2).

8. Based on the First, Third and Fourth Claims for Relief, judgment is entered against Defendant WTL in the following amount to be paid to AT&T:

Principal:	\$238,539.20
Interest through January 15, 2008:	\$ 34,113.40
Attorney fees:	\$ 14,225.50
Costs:	<u>\$ 2,798.78</u>
 TOTAL:	 \$289,676.88

With interest continuing on the judgment at the rate of \$117.63 per diem from January 16, 2008, until paid in full.

9. Based on the Second Claim for Relief, judgment is entered against Defendant Mr. Warren in the following amount to be paid to AT&T:

Principal:	\$ 20,791.54
Interest through January 15, 2008:	\$ 2,972.50
Attorney fees:	\$ 14,225.50

Costs: \$ 2,798.78

TOTAL: \$40,788.32

With interest continuing on the judgment at the rate of \$10.25 per diem from January 16, 2008, until paid in full.

10. Based on the Fifth, Sixth, Seventh, Eighth and Ninth Claims for Relief, judgment is entered in the following alternative:

(a) Defendants WTL and Mr. Warren are hereby ordered to return and convey the following equipment to Plaintiffs within forty-five (45) days of this

Order:

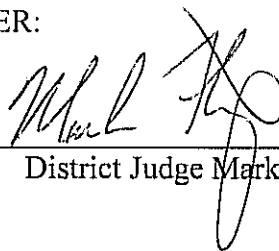
Quantity	Description
3	Battery Backups 2 hour NTAK75AC
1	CS 1000M Cab Pkg (AC) NTDU35AB
2	Tmdi Pkg (1.5MB Dti/Pri)NTSF6800
29	M3902 Basic Charcoal phones NTMN32GA70
3	M3904 Professional Charcoal phones NTMN34GA70
10	KENTROX T1 CSU, RACKMOUNT CARD #77115
1	KENTROX 12 SLOT RACK MONT SHELF #77020
180	Plug Prong Amplifier P10 AA0043194
180	H261N-SupraPlus Bi/NC head sets # AA0132670
1	Modular ICS (MICS)
1	Modular ICS 6.1 Software
4	T7208 Telephone Set W/MWI – Charcoal
35	T7316e Telephone Set W/MWI – Charcoal
3	T24 Key Indicator Module – Charcoal
1	Fiber 2 Port Expansion Cartridge (MICS)
1	Fiber Trunk Module (MICS)
1	Fiber Station Module (MICS)
1	Service Cartridge (MICS)
1	Digital Trunk Interface (MICS)
3	Global Analog Trunk Cartridge – CLID
1	CallPilot 150 Voice Mail System
1	RSI Remote Installation
1	Voice Messaging Mailboxes – 4
3	Voice Messaging Mailboxes – 1
1	Revolution Call Accounting (v3.0)
1	Revolution Call Accounting 1 st yr maint

1	Station Message Detail Recording 6
1	Power Bar
25	Norstar PLUS MICS Telephone Feature Card
36	Plantronics Polaris Headset
1	UPS Back-up System\TE-600
1	6FT. RS232 Cable with 9 Pin Connector
1	Test Central Office T1/PRI lines
10	Test Central Office and/or Centrex Lines
39	Tone, Tag and Test Customer's Present Cable
1	UPS Wall Mount Bracket

- (b) In the event that Defendants WTL and Mr. Warren fail to return and convey the equipment listed in (a) above to Plaintiffs within forty-five (45) days of this Order, Defendants WTL and Mr. Warren are hereby ordered to pay the amount of \$3,700 together with interest at the rate of 18% per annum from the date of this judgment.

IT IS SO ORDERED THIS 5th DAY OF March, 2008.

ENTER:



District Judge Mark Filip

This order is warranted for the reasons further stated in open court on March 5, 2008, and is granted subject to the conditions stated in the record at that time.

